IN THE CLAIMS

The claims are pending as follows:

- (Withdrawn) A magnetic head comprising a single pole type head which includes a
 main pole and a return pole, wherein said main pole is composed of a magnetic layer
 on which a non-magnetic metal layer is formed and a non-magnetic insulator layer is
 formed on said non-magnetic metal layer.
- 2. (Withdrawn) The magnetic head according to claim 1, wherein said main pole is composed of a FeCo layer, a CoNiFe layer, or a multilayered film consisting of FeCo and non-magnetic layers.
- 3. (Withdrawn) The magnetic head according to claim 1, wherein said non-magnetic metal layer is made of NiCr, Cr, Ta, or TaW and said non-magnetic insulator layer is made of Al₂O₃.
- 4. (Withdrawn) The magnetic head according to claim 1, wherein said non-magnetic metal layer has a thickness falling within a range of 5-30 nm.
- 5. (Withdrawn) The magnetic head according to claim 1, wherein said main pole has an air-bearing surface of a trapezoid shape and said non-magnetic metal layer is formed on the surface of one of parallel sides, which is longer, of the trapezoid.
- 6. (Original) A method of fabricating a magnetic head comprising a single pole type head which includes a main pole and a return pole, said method comprising the steps of:

forming a magnetic layer which is processed to be said main pole;

forming a first non-magnetic metal layer and a non-magnetic insulator layer in order on said magnetic layer;

forming a first mask of a resist layer on said non-magnetic insulator layer;

shaping said non-magnetic insulator layer by reactive ion etching, using said first mask, thus forming a second mask; and

shaping said magnetic layer into a designed shape of said main pole, using the

second mask.

- 7. (Original) The method of fabricating a magnetic head according to claim 6, wherein said magnetic layer is a FeCo layer, a CoNiFe layer, or a multilayered film consisting of FeCo and non-magnetic layers and etching gas that is used for said reactive ion etching includes Cl₂ or BCl₃.
- 8. (Original) The method of fabricating a magnetic head according to claim 7, wherein said first non-magnetic metal layer is made of NiCr, Cr, Ta, or TaW and said non-magnetic insulator layer is made of Al₂O₃.
- 9. (Original) The method of fabricating a magnetic head according to claim 6, wherein said first non-magnetic metal layer has a thickness falling within a range of 5-30 nm.
- 10. (Withdrawn) A method of fabricating a magnetic head comprising a single pole type head which includes a main pole and a return pole, said method comprising the steps of:

forming a magnetic layer which is processed to be said main pole;

forming a first non-magnetic metal layer, a non-magnetic insulator layer, and a second non-magnetic metal layer in order on said magnetic layer;

forming a first mask of a resist layer on said second non-magnetic metal layer; shaping said second non-magnetic metal layer by ion milling, using said first mask, thus forming a second mask; shaping said non-magnetic insulator layer by reactive ion etching, using said second mask, thus forming a third mask; and

shaping said magnetic layer into a designed shape of said main pole, using said third mask.

- 11. (Withdrawn) The method of fabricating a magnetic head according to claim 10, wherein said magnetic layer is a FeCo layer, a CoNiFe layer, or a multilayered film consisting of FeCo and non-magnetic layers and etching gas that is used for said reactive ion etching includes Cl₂ or BCl₃.
- 12. (Withdrawn) The method of fabricating a magnetic head according to claim 11,

wherein said first non-magnetic metal layer is made of NiCr, Cr, Ta, or TaW and said non-magnetic insulator layer is made of Al₂O₃.

- 13. (Withdrawn) The method of fabricating a magnetic head according to claim 10, wherein said first non-magnetic metal layer has a thickness falling within a range of 5-30 nm.
- 14. (Withdrawn) The method of fabricating a magnetic head according to claim 10, wherein said second non-magnetic metal layer is made of NiCr, Cr, Ta, TaW, Cu, or Au.
- 15. (Withdrawn) A method of fabricating a magnetic head comprising a single pole type head which includes a main pole and a return pole, said method comprising the steps of:

forming a magnetic layer which is processed to be said main pole;

forming a first non-magnetic metal layer, a non-magnetic insulator layer, and a second non-magnetic metal layer in order on said magnetic layer;

forming a first mask of a resist layer on said second non-magnetic metal layer; shaping said second non-magnetic metal layer and said non-magnetic insulator layer by reactive ion etching, using said first mask, thus forming a second mask; and

shaping said magnetic layer into a designed shape of said main pole, using said second mask.

- 16. (Withdrawn) The method of fabricating a magnetic head according to claim 15, wherein said magnetic layer is a FeCo layer, a CoNiFe layer, or a multilayered film consisting of FeCo and non-magnetic layers and etching gas that is used for said reactive ion etching includes Cl₂ or BCl₃.
- 17. (Withdrawn) The method of fabricating a magnetic head according to claim 16, wherein said first non-magnetic metal layer is made of NiCr, Cr, Ta, or TaW and said non-magnetic insulator layer is made of Al₂O₃.
- 18. (Withdrawn) The method of fabricating a magnetic head according to claim 15,

wherein said first non-magnetic metal layer has a thickness falling within a range of 5-30 nm.

19. (Withdrawn) The method of fabricating a magnetic head according to claim 15, wherein said second non-magnetic metal layer is made of NiCr, Cr, Ta, TaW, Cu, or Au.